



CG-10 MANUFACTURER LICENSE APPLICATION

State Form 45403 (R3 / 08-06)

INDIANA GAMING COMMISSION

For Official Use Only

License Fee Paid _____

Date Received _____

Reviewed By _____

Date Reviewed _____

Date Keyed _____

INSTRUCTIONS: Allow 4-6 weeks for processing. If the application is incomplete, it will be returned to you and processing will be delayed. Please type or print. Please enclose license fee. Attach additional sheets if necessary.

1. Applicant's Business Name	Doing Business As
------------------------------	-------------------

2. Street Address of Principal Office (Do not enter a P.O. Box Number)

City	State	Zip Code		3. Daytime Telephone Number ()
------	-------	----------	--	------------------------------------

4. Federal Identification Number	5. Indiana Taxpayer Identification Number
----------------------------------	-------------------------------------------

6. Check the Type of Organization:	<input type="checkbox"/> Sole Proprietor	<input type="checkbox"/> Partnership	<input type="checkbox"/> Corporation
------------------------------------	------------------------------------------	--------------------------------------	--------------------------------------

7. List below the name and address of each additional business location that sells bingo supplies, bingo equipment, pull tabs, punchboards, and tip boards directly to Indiana nonprofit organizations.

Name	Address	City	State	Zip Code	Telephone Number
					()
					()
					()
					()

8. List below the name and address of each location where items are manufactured.

Name	Address	City	State	Zip Code	Telephone Number
					()
					()
					()
					()

9. Owner/Officer Information

Sole Proprietors/Partnerships:

List below the name and home address of the owner(s).

Corporations:

List below the name and address of all officers. Also, list each person owning more than 10% of the corporation's stock.

If the applicant is a corporation that is not domiciled in Indiana, list below the name, business address, and home address of the registered agent(s) for service in Indiana.

Name	Address	Title	Home Telephone Number
			()
			()
			()
			()
			()
			()
			()
			()

10. Are any of the above persons an owner, officer, director, or employee of another entity that is licensed as an Indiana Gaming Card Manufacturer or Distributor? ***If so**, provide the following information.

Name	Affiliation	Capacity

11. List below each state where the applicant has been licensed to manufacture, supply, or distribute gaming cards or related supplies. Include the period of time licensed and the license number.

State	License Number	Period of License

12. Has your license(s) ever been suspended or revoked in any of the above states? If so, provide the reason(s) for the action.

13. Will you be distributing pull tabs, punchboards, or tip boards? (*Check one*) ☐ *Yes ☐ No

***If yes**, read the Gaming Card Excise Tax instructions found in the Gaming Guidelines for Distributors.

License Fee

Include a payment for the annual Indiana Gaming Card Distributors License fee of \$3,000. Checks should be made payable to:
Indiana Gaming Commission

14. Certification

I have read the Indiana Gaming Card Manufacturer's guidelines. I understand the definitions and prize limitations for pull tabs, punchboards, tip boards, bingo, and bingo supplies. I understand my liability for the Gaming Card Excise Tax. I also understand my record keeping requirements and the penalty provisions of Indiana law. I declare under the penalties of perjury, that this is a true, correct, and complete application.

Authorized Signature

Daytime Telephone Number
()

Date

Mail the completed application to:

Indiana Gaming Commission
Charity Gaming Division
115 W. Washington St., Suite 950
Indianapolis, IN 46204
Phone: (317) 232-4646
Authority: IC 4-32.2

This application cannot be processed without a payment

Gaming Guidelines for Manufacturers

Beginning June 1, 1992, all business entities that desire to manufacture, distribute, or sell the following items in Indiana must be licensed by the Indiana Gaming Commission. These items include: bingo cards, sheets, pads, or other supplies, devices, or equipment designated to be used in playing bingo, as well as pull tabs, punchboards, and tip boards.

The following **checklist** summarizes your responsibilities:

- You must apply for and display a valid manufacturer gaming license.
- Your products must meet certain specifications.
- You must maintain specific records.
- You must remit a gaming card excise tax on certain transactions.
- You must remit a Quarterly Report Form CG-MDQ.

Reading the rest of these guidelines will give you specific information about this checklist.

Allowable Products

The following products must meet the specification below.

Pull Tab:

- (1) A pull tab must be a single folded or banded ticket or a two-ply card with perforated break-open tabs.
- (2) The face of each card must be covered or otherwise hidden from view, concealing a number, letter, symbol, or set of letters or symbols.
- (3) A designated number of tickets or cards must be randomly designated as winners in each set of tickets or cards.
- (4) Numbered lines must be provided for the player's signature if a seal is used.
- (5) The prizes from the winning pull tab ticket or numbered line must be clearly and fully described on the flare.
- (6) The total prize for a single winning ticket for a pull tab may not be more than five hundred ninety-nine dollars (\$599).
- (7) The total prizes awarded for one pull tab game may not exceed five thousand dollars (\$5,000).

Punchboard:

- (1) A punchboard must be a card or board that contains a grid or section that hides the random opportunity to win a prize based on the results of punching a single section to reveal a symbol or prize amount.

- (2) The total prize for a single winning ticket for a punchboard may not be more than five hundred ninety-nine dollars (\$599).
- (3) The total prizes awarded for one punchboard game may not exceed five thousand dollars (\$5,000).

Tip Board:

- (1) A tip board must be a board, placard, or other device that is marked off in a grid or columns, with each section containing a hidden number or numbers or other symbols that determine a winner.
- (2) That total prize for a single winning ticket for a tip board may not be more than five hundred ninety-nine dollars (\$599).
- (3) The total prizes awarded for one tip board game may not exceed five thousand dollars (\$5,000).

Record Keeping Requirements

As a manufacturer, you must keep specific records for the Commission. These records must be kept for at least 4 years.

Sales Invoices:

You must use a general sales invoice which:

- (1) is numbered consecutively, and
- (2) is prepared in at least two (2) parts, one being issued to the customer and the other retained in an invoice file.

All invoices must have the following information:

- date of sale
- customer name and business address
- full description of each item sold
- quantity and sales price of each item
- gross amount of sales to each customer
- your license number
- customer's license number
- gaming card excise tax for this sale (if applicable)

Credit memos must be prepared in the same detail as if they were sales invoices.

Sales Journal:

You must keep a monthly sales journal containing at least the following information:

- date of sale
- invoice number of sale
- customer name and account number
- total amount of the invoice
- total amount of gaming card excise tax by sale (if applicable)

Other Records:

- (1) You must keep a complete list of the persons representing your manufacturer gaming card license.
- (2) You must keep purchase records documenting that all purchases made by you of bingo supplies, equipment, pull tabs, punchboards, and tip boards were purchased from either a licensed manufacturer or another licensed distributor.

Gaming Card Excise Tax

An excise tax is imposed on the distribution of pull tabs, punchboards, and tip boards in the amount of ten percent (10%) of the wholesale price. This tax became effective June 1, 1992, for all sales that occurred after May 31, 1992. Sales of bingo supplies and bingo equipment are **not** subject to the Gaming Card Excise Tax.

The licensed business supplying pull tabs, punchboards, and tip boards is liable for the tax. The tax is imposed at the time the business:

- (1) brings or causes the pull tabs, punchboards, or tip boards to be brought into Indiana for distribution;
- (2) manufactures pull tabs, punchboards, or tip boards in Indiana for distribution;
- (3) transports pull tabs, punchboards, or tip boards to qualified organizations in Indiana for resale by those qualified organizations.

The Gaming Card Excise Tax is due twenty (20) days after the end of the month in which the tax is imposed. It should be remitted on Form GCE-103, Gaming Card Excise Tax Return to the Indiana Department of Revenue. This return **must** be filed monthly even when no tax is due.

The Quarterly Report is due the 20th day of the month following the end of the quarter.

These licensed businesses are also required to have an Indiana Registered Retail Merchant's Certificate on file with the Indiana Department of Revenue. If a certificate is not on file, contact the Indiana Department of Revenue to get the Indiana Business Tax Application, Form BT-1 by calling (317) 233-4015.

Penalties

The Commission can levy civil penalties for violations such as failure to keep accurate records concerning supplies, sales, or committing fraud or deceit. The Commission can impose an additional civil penalty of \$100 per day for each day the civil penalty goes unpaid.

A person who violates a provision of the law commits a Class B misdemeanor. A person who enters into a contract with a qualified organization to operate the qualified organization's allowable event commits a Class D felony.

Where to Get Help

Any further questions concerning these guidelines should be directed to:

Indiana Gaming Commission
Charity Gaming Division
115 W. Washington St., Suite 950
Indianapolis, IN 46204
or call:
(317) 232-4646